



CPAs AND ADVISORS

CITY OF CHULA VISTA

JUNE 30, 2015

SINGLE AUDIT REPORT

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CITY OF CHULA VISTA, CALIFORNIA

SINGLE AUDIT REPORT

JUNE 30, 2015

CITY OF CHULA VISTA

JUNE 30, 2015

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Members of the City Council
City of Chula Vista, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Chula Vista, California, (the City) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 28, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as 2015-001 and 2015-002 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as 2015-003 and 2015-004 to be significant deficiencies.



To the Honorable Mayor and Members of the City Council
City of Chula Vista, California

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Brea, California
December 28, 2015



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

To the Honorable Mayor and Members of the City Council
City of Chula Vista, California

Report on Compliance for Each Major Federal Program

We have audited the City of Chula Vista's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City of Chula Vista's major federal programs for the year ended June 30, 2015. The City of Chula Vista's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Chula Vista's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Chula Vista's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Chula Vista's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Chula Vista complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.



To the Honorable Mayor and Members of the City Council
City of Chula Vista, California

Report on Internal Control over Compliance

Management of the City of Chula Vista is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Chula Vista's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Chula Vista's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The City's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures and, accordingly, we express no opinion on the response.

Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Chula Vista, California, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 28, 2015, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information



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To the Honorable Mayor and Members of the City Council
City of Chula Vista, California

directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Lance, Solt & Lughard, LLP

Brea, California

March 14, 2016 (except for the report on the schedule of expenditures of federal awards which is dated December 28, 2015.)

CITY OF CHULA VISTA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Housing and Urban Development</u>			
Direct Programs:			
Community Development Block Grant	14.218		
2013 Community Development Block Grant		B-13-MC-060540	\$ 665,857
Community Development Block Grant		B-05-MC-060540	54,274
2014 Community Development Block Grant		B-14-MC-060540	983,868
Total Community Development Block Grant Cluster			1,703,999
Emergency Shelter Grant Program	14.231		
2012 Emergency Shelter Grant Program		E12-MC-060540	24,765
2013 Emergency Shelter Grant Program		E13-MC-060540	53,062
2014 Emergency Shelter Grant Program		E14-MC-060540	110,319
Total Emergency Shelter Grant Program Cluster			188,146
Home Investment Partnership Program	14.239		
2014 Home Investment Partnership Program		M14-MC-060505	9,758
2012 Home Investment Partnership Program		M12-MC-060505	196,474
2013 Home Investment Partnership Program		M13-MC-060505	65,871
Total Home Investment Partnership Program Cluster			272,103
Total U.S. Department of Housing and Urban Development			2,164,248
<u>U.S. Department of Justice</u>			
Direct Programs:			
Domestic Violence Response Team 2014	16.588	LE14 01 6364	93,480
Edward Byrne Memorial Competitive Grant Program	16.751	2013-DB-BX-0033	159,630
Public Safety Partnership and Community Policing Grants	16.710	2012-UL-WX-0006	208,340
Passed through the County of San Diego:			
Edward Byrne Memorial Justice Assistance Grant Program			
2014 Justice Assistance Grant	16.738	2014DJ-BX-0025	52,296
Passed through the State of California:			
2013 Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ13026364	2,137
Equitable Sharing Program	16.922	N/A	321,696
Total U.S. Department of Justice			837,579
<u>U.S. Department of Transportation</u>			
Passed through the California Office of Traffic Safety:			
Highway Planning and Construction*	20.205		
SafeTea-Lu		HPLU-5203 (028)	451,176
Highway Bridge Replacement and Rehabilitation		BHLS-5203 (016)	1,612,529
Highway Safety Improvement Program		HSIPL 5203 (025)	437,934
Public Lands Discretionary Grant		HPLU 5203 (029)	424,251
Total Highway Planning and Construction Cluster			2,925,890
Passed through the California Office of Traffic Safety:			
State and Community Highway Safety	20.600		
2014 Selective Traffic Enforcement Program		OTSSTEP2014B	19,333
2015 Selective Traffic Enforcement Program		OTSSTEP2015	261,839
Total State and Community Highway Safety Cluster:			281,172
Passed through the California Office of Traffic Safety:			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608		
2014 Selective Traffic Enforcement Program		OTSSTEP2014A	26,208
Passed through UC Berkeley:			
2014 Sobriety Checkpoint Program		OTSSCP2014	64,561
Passed through the County of San Diego:			
2014 Avoid the 14 DUI Campaign		OTSAVOID2014	4,912
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated Cluster:			95,681
Total U.S. Department of Transportation			3,302,743

CITY OF CHULA VISTA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of the Treasury</u>			
Passed through the State of California: Treasury Forfeiture Fund Program*	21.000	N/A	401,955
Total U.S. Department of Treasury			401,955
<u>U.S. Department of Environmental Protection Agency</u>			
Direct Programs: Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF-96943301-0	106,959
Total U.S. Department of Environmental Protection Agency			106,959
<u>U.S. Department of Energy</u>			
Direct Programs: Office of Science Financial Assistance Program*	81.049	DE-SC-0005169	358,464
Total U.S. Department of Energy:			358,464
<u>U.S. Department of Education</u>			
Direct Programs: Fund for the Improvement of Education	84.215		
Promise Neighborhood 2015		U215N120024/PN 2015	72,215
Promise Neighborhood 2014		U215N20024/CVVPN2014	52,967
Total U.S. Department of Education:			125,182
<u>Executive Office of the President</u>			
Direct Programs: High Intensity Drug Trafficking Areas Program*	95.001		
2014 California Border Alliance Group		G14SC0002A	1,361,805
2015 SWB HIDTA San Diego Imperial Valley		G15SC0002A	786,758
2015 Natioanl HIDTA Assistance Center		G15AC0002A	110,493
2014 High Intensity Drug Trafficking Area NMPI		G14AC0011A	128,223
Total High Intensity Drug Trafficking Areas Program Cluster:			2,387,279
Total Executive Office of the President:			2,387,279
<u>U.S. Department of Homeland Security</u>			
Passed through San Diego County:			
Rail and Transit Security Grant	97.075	EMW-2014-RA-00057-S01	28,620
Emergency Management Performance Grants	97.042	FY2014EMPG	61,402
Pre-Disaster Mitigation	97.047	2010-0001	238,255
Passed through San Diego Office of Homeland Security:			
Homeland Security Grant Program	97.067		
2013/2014 Urban Area Security Initiative		UASI 2013/2014	282,979
2014 Urban Area Security Initiative		UASI 2014	118,016
2014 State Homeland Security Program		SHGP2014	165,364
2013 SDLECC State Homeland Security Program		SDLECC-SHSP2013	1,134,632
2013 Operation Stone Garden		OPSG2013	77,004
2014 Operation Stone Garden		OPSG2014	76,356
Total Homeland Security Grant Program Cluster:			1,854,351
Total U.S. Department of Homeland Security:			2,182,628
Total Federal Expenditures:			\$ 11,867,037

* Major Program

Note a: Refer to Note 1 to the schedule of expenditures of federal awards for a description of significant accounting policies used in preparing this schedule.

Note b: There was no federal awards expended in the form of noncash assistance and insurance in effect during the year.

Note c: Total amount provided to subrecipients during the year was \$0.

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

Note 1: Summary of Significant Accounting Policies Applicable to the Schedule of Expenditures of Federal Awards

a. Scope of Presentation

The accompanying schedule presents only the expenditures incurred by the City of Chula Vista, California, that are reimbursable under federal programs of federal financial assistance. For the purposes of this schedule, federal awards include both federal financial assistance received directly from a federal agency, as well as federal funds received indirectly by the City from a non-federal agency or other organization. Only the portion of program expenditures reimbursable with such federal funds is reported in the accompanying schedule. Program expenditures in excess of the maximum federal reimbursement authorized or the portion of the program expenditures that were funded with state, local or other non-federal funds are excluded from the accompanying schedule.

b. Basis of Accounting

The expenditures included in the accompanying schedule were reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, expenditures are incurred when the City becomes obligated for payment as a result of the receipt of the related goods and services. Expenditures reported included any property or equipment acquisitions incurred under the federal program.

Note 2: Uniform Guidance Requirements

In 2013, the Federal Office of Management and Budget (OMB) issued final guidance on administrative requirements, cost principles and audit requirements for federal awards (which includes research grant awards). This guidance will supersede requirements from OMB Circulars A-21, A-87, A-110 and A-122 (which have been placed in 2 C.F.R. Parts 220, 225, 215 and 230); Circulars A-89, A-102 and A-133; and the guidance in Circular A-50 on Single Audit Act follow-up. The Uniform Guidance requirements are applicable for fiscal years beginning after December 26, 2014.

CITY OF CHULA VISTA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified Opinion

Internal control over financial reporting:

- Significant deficiencies identified? yes no
- Material weaknesses identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Significant deficiencies identified? yes no
- Material weaknesses identified? yes none reported

Type of auditors' report issued on compliance for major programs: Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction
21.000	Treasury Forfeiture Fund
95.001	High Intensity Drug Trafficking Areas Program
81.049	Office of Science Financial Assistance Program

Dollar threshold used to distinguish between type A and type B program \$356,011

Auditee qualified as low-risk auditee? yes no

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SECTION II - FINANCIAL STATEMENT FINDINGS

2015-001 – Accounting for Capital Assets

Material Weakness

Condition and Criteria

The City maintained capital assets that had been placed in service as construction in progress items. Generally accepted accounting principles require that once an asset is considered to be placed in service, the cost of that service is to be calculated on a straight-line basis; using an estimated life (i.e. depreciation expense).

Cause and Effect

The City identified certain completed construction in progress items that were not properly recorded as being placed in service, therefore, estimated lives and cost of service were not properly recorded for these assets. As a result, depreciation expense was incorrectly calculated and did not include the cost of these assets; requiring management to correct the error. City Management discovered and disclosed this issue, prior to our inclusion in this report, during final quantification of FY 2015 fixed assets.

Management's Response and Corrective Action Plan

New capital asset management procedures have been established since the completion of FY 2014-15. Subsequent to audit fieldwork, Management presented this issue to the auditors. Future years' CAFRs will incorporate these new procedures, which will address this issue.

2015-002 – Accounting for Capital Lease

Material Weakness

Condition and Criteria

Under generally accepted accounting principles, if a new capital lease is purchased within a governmental fund, the City is required to record the capital lease as a capital outlay item as well as an other financing sources item. These items are then reconciled on the Government-Wide statements as a capital asset and corresponding long-term debt item.

Cause and Effect

The City recorded the payments on the capital lease as an expenditure; however, did not record the acquisition of the lease, as described above, in accordance with generally accepted accounting principles. As a result of our audit procedures, an audit adjustment was made to record a capital lease in the amount of \$578,224.

Management's Response and Corrective Action Plan

Due to Finance Department senior management turnover, one of the two journal entries required for this transaction was omitted. In addition, the City had not utilized this form of financing in recent years. The City intends to use this type of financing mechanism going forward and will ensure that all requisite accounting entries are made in a timely manner for each occurrence.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)

2015-003 – Fund Balance Restatement

Significant Deficiency

Condition and Criteria

Under generally accepted accounting principles, premiums and discounts relating to the issuance of debt are to be recorded and amortized over the remaining life of the outstanding debt. The City restated its net position as of June 30, 2014, to recognize premium relating to the 2014 Refunding Certificates of Participation. This correction was brought to our attention after management identified the issue. City Management identified and brought forward the issue and its proper correction, subsequent to the completion of the FY 2014 CAFR.

Cause and Effect

Beginning net position in the governmental activities and beginning fund balance in the Public Financing Authority was restated in the amount of \$728,426 due to interest expense and premiums relating to the 2014 Refunding COP not being properly recorded.

Management's Response and Corrective Action Plan

City Staff inadvertently posted the journal entry to record the cost of issuance (bond closing costs) in FY 2014-15 rather FY 2013-14. This variance was discovered during FY 2014-15 budget to actual reconciliations by City Staff.

2015-004 – Grants Revenue and Unavailable Revenue

Significant Deficiency

Condition and Criteria

Generally accepted accounting principles require matching of revenues to associated expenses as they are incurred and reimbursable. In addition, the modified accrual basis of accounting requires that revenue earned from cost reimbursement grants are deferred to future periods if the cost reimbursements are not received within the City's revenue recognition period. City Management discovered and disclosed this issue, prior to our inclusion in this report, prior to audit field work.

Cause and Effect

As a result of our audit procedures, it was noted that grant revenues did not appear to be properly reconciled. Certain grant revenues recorded in fiscal year 2015 included revenues resulting from cost reimbursements of expenditures that were incurred in prior periods.

Management's Response and Corrective Action Plan

Management has initiated an internal audit program to verify proper recordation of expenses and reimbursement requests related to the City's grant funding. This program includes a thorough review of all City Council actions related to grant funding, as well as, a quarterly reconciliation of all expenditures within grant related accounting funds. These efforts will assist in rectifying this issue.

CITY OF CHULA VISTA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

CITY OF CHULA VISTA

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

SECTION IV – PRIOR YEAR FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION V – PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding Number 2014-001: Quarterly Progress Reports

Federal Program: Minimum Penalties for Repeat Offenders for Driving While Intoxicated
CFDA Number: 20.608
Title: Selective Traffic Enforcement Program
Federal Agency: United States Department of Transportation – *passed through the California Office of Traffic Safety*
Grant Numbers: PT1329 & PT1406

Significant Deficiency

Condition and Criteria

The City is required to submit Quarterly Progress Reports which are due 30 days after each Quarter Ending.

Cause

The City submitted the Quarterly Progress Reports for Quarter-Ending September, 2013 and December, 2013 on December 4, 2013 and March 4, 2014, respectively.

Questioned Costs

No questioned costs.

Effect

The City does not have controls in place to monitor the submission of Quarterly Progress Reports, thus resulting in a significant deficiency in internal control.

Recommendation

We recommend management establish various internal control procedures to ensure that each Quarterly Progress Report pertaining to this grant is submitted within 30 days of each Quarter Ending in order to comply with Circular A-133 Compliance Requirements.

Management's Response and Corrective Action Plan

The Police Department has established internal controls to ensure that each Quarterly Progress Report pertaining to OTS Selective Traffic Enforcement Program (STEP) grant is submitted within 30 days of each Quarter Ending in order to comply with Circular A-133 Compliance Requirements. The late submittal in fiscal year 2013-2014 occurred because of a transition of grant duties in the Traffic Unit. Proper controls are now in place to ensure late submittals do not happen again. Estimated Completion Date: January 1, 2015 Contact Person: Mike Sylvia, Finance & Purchasing Manager

Status

Resolved